Office of Internal Audit

#9 Plan cycle - 9
Plan cycle 2022/2023
7/1/22 - 6/30/23

Introduction

To provide independent, objective assurance and consulting services designed to add value and improve the University's operations. To provide a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control, and governance processes.

Services provided by the Office of Internal Audit indirectly effect the student environment.

Performance Objective 1 **Improve coverage of risk assessment.**

1 Assessment and Benchmark

Benchmark: A Risk Assessment matrix is used to assess the audit universe (all possible auditable areas). A systematic evaluation of each auditable area is followed resulting in an overall risk level. This matrix is used to determine what audits will be included in the annual audit plan. Internal Audit will set a goal of including at least four high risk audits in the annual audit plan.

Annually, a scheduled audit plan is created using the above risk assessment matrix. This audit plan outlines scheduled audits; however, it is flexible enough to allow for unexpected modifications.

Prior to 2022-2023, the benchmark was at least eight high risk audits in the annual audit plan.

1.1 Data

Academic Year	# of new audits in annual audit plan	# of follow up audits in annual audit plan
2016-2017	4	4
2017-2018	7	2
2018-2019	4	2
2019-2020	4	2
2020-2021	7	1
2021-2022	4	3
2022-2023	4	3

2018-2019:
The annual audit plan consisted of time designated to complete in-process prior year audits, four new audits and one follow-up audit. In addition to direct audit time, time has been designated for special projects, research, consulting and advisory services, ethics training/research, administrative duties, and professional education training.

Four unplanned audits and one prior year audit were completed during the 2018-2019 year. Three additional audits are currently in progress. In addition to audits, a multitude of research projects and other responsibilities have been completed.

2019-2020:
The annual audit plan consisted of four new audits to be conducted in addition to two planned follow-up audits of which were all identified as high risk areas on the risk assessment matrix.

One audit from the prior year was carried forward and completed in the 2020 fiscal year in addition to one unplanned audit. Currently, Internal Audit has four open in-progress audits under way. Internal Audit also performs a number of research projects such as research on topics of the Code of Governmental Ethics, Legal questions, internal controls, etc. The Director of Internal Audit was out of the office due to an unplanned surgery and complications. Coupled with that is the COVID-19 pandemic that has hindered the timely completion of some of these audits, however we are hopeful for the upcoming year.

2020-2021:
The annual audit plan was comprised of seven new audits and one follow-up audit. All audits listed were considered high risk areas based on analyses performed in the annual risk assessment.

Three audits were carried over from the 2019-2020 audit year. One audit, one follow-up audit, and the Director's assistance on the Quality Assessment Review of another audit shop were completed in the 2021 year. A single, unplanned audit, remained in progress at the end of 2021 and was carried over into the 2022 year's audit plan. As usual, Internal Audit continued to perform a number of projects such as research on the topics of the Code of Governmental Ethics, Legal questions, and internal controls. Additionally, during the Quality Assessment Review, the Director reviewed audit documents from another audit shop that prompted modifications to MSU's audit document templates that began 2021, in an effort to more clearly define an audit's scope, purpose, and audit methodology. Lastly, the implementation of AutoAudit was not completed in 2021.

2021-2022:
The annual audit plan was comprised of four new audits and three follow-up audits. All audits listed were considered high risk areas based on analyses performed in the annual risk assessment.

Three audits and one follow-up audit were carried over from the 2020-2021 audit year. Three follow-up audits were completed in 2022. The follow-up audits took longer than budgeted because the Director utilized these audits to update audit documentation and form templates mentioned in the 2020-2021 assessment. The first two follow-ups completed allowed the Director to create two templates for different types of follow-ups and in the process doubled the budget hours required. The third follow-up issued was completed within a few hours of the anticipated budget by utilizing the newly created follow-up template. Also, due to the time elapsed from the start of the Governor's Program for Gifted Children Audit by the preceding Director, the audit was unexpectedly started over. This audit has well exceeded the budget due to the unusual nature of the audit material and the difficulty in identifying necessary information. Anticipated completion is end of July in 2022. Additionally, Internal Audit continued to perform a number of projects such as research on the topics of the Code of Governmental Ethics, Legal questions, and internal controls.

2022-2023:
The annual audit plan was comprised of four new audits and three follow-up audits. All audits listed were considered high risk areas based on analyses performed in the annual risk assessment.

The Office of Internal Audit updated the 2023 audit plan to include four new audits based on newly assessed risk and as well as three follow-ups. At the time of completing the 2023's audit plan, the Director had not anticipated a prior year audit would carry over so deeply into the 2023 year. The carry-over audit took a considerable amount of 2023 audit plan's time to complete and was not issued until February of 2023. The Office of Internal Audit completed the carry-over audit, three follow-up audits, and an Internal Assessment and On-going Monitoring report of the audit office. The office also attempted to begin implementing the AutoAudit software but decided to terminate the software after reviewing the degree of difficulty and time required to both implement and maintain it with only a single auditor. Furthermore, the cost was going to dramatically increase for the 2024 calendar year renewal. Additionally, Internal Audit continued to perform a number of projects such as research on the topics of the Code of Governmental Ethics, Legal questions, and internal controls.

PLAN2020   [DOC 107 KB 7/14/20]

PLAN2021   [DOC 109 KB 7/21/21]

PLAN2022 - Updated 08-20-2021   [DOC 109 KB 7/14/22]

PLAN2023   [DOC 107 KB 8/26/23]

1.1.1 Analysis of Data and Plan for Continuous Improvement

2018-2019:
Although the audit plan was reduced to allow for more time to setup and implement the new audit software, Internal Audit had a number of high priority, unplanned audits that prevented us from implementing the new audit software. We have again adjusted the 2019-2020 audit plan to allow for more implementation time.

2019-2020:
As mentioned above, the 2019-2020 audit plan was adjusted to allow for more time of audit software set up and implementation. However, due to an unplanned surgery with complications and the COVID-19 pandemic, Internal Audit was again delayed in this project. Despite this delay, we are more optimistic since IT was able to reinstall the software after some identified issues. The 2020-2021 audit plan has included seven audits with one planned follow-up despite the software implementation time needed. Internal Audit

has established some weekly project goals to assist in time management that will allow for designated setup time.

2020-2021:
The 2021 audit year faced multiple setbacks due to the catastrophic events of two hurricanes, a freeze, and a flood. The displacement of personnel, as well as working remotely did not allow Internal Audit to move forward on implementing its audit software. A successful implementation will require substantial input from management and on-site resources that were not available during the year. It is also uncertain what, if any, material changes have been made to the software since the time of purchase. In addition to the disasters, the Director of Internal Audit was selected as the new Chief Accounting Officer in early April, prompting the final months of the audit year to being partially dedicated to transitioning the staff auditor to the Interim Director position.

For the coming 2021-2022 year, the Office of Internal Audit will focus its resources on a number of tasks. Firstly, Internal Audit will continue the process of updating internal audit documents to more clearly define audit scope, purpose, and methodology. Internal Audit will also dedicate the necessary resources needed to complete the objectives on the audit plan. Finally, Internal Audit is setting a projected software implementation date of Spring 2022, preceding the annual risk assessment used to establish the 2022-2023 audit plan.

2021-2022:
During the 2021-2022 audit year, Internal Audit accomplished its goal of implementing audit documentation that very clearly defines the purpose, scope, and methodology of the audit. These planning documents also comprise a far greater percentage of the audit documentation to ensure testing is adequately defined and its reasoning is clear. Unfortunately, Internal Audit did not complete the audit objectives as laid out in the Audit Plan. The time it took updating documentation made the follow-up audits run over budget and the Office of Internal Audit (OIA) did not anticipate completely starting over on the Governor's Program audit. This audit proved to be far more substantial and complicated than it initially appeared and has comprised the majority of the audit plan budget. In addition, the Internal Auditor was not able to implement the AutoAudit software. This implementation will require a significant amount of prep work and outreach to various areas of the University to build the risk assessment component that drives the audit plan.

For the 2022-2023 audit year, the Office of Internal Audit (OIA) will focus its efforts on issuing the Governor's Program audit quickly and limiting the scope of the planned audits to fall within the budgeted timeframes. Any concerns that are identified outside of the limited scope will be evaluated to determine whether they rise to the level of risk required for evaluation. By limiting the scope, the Auditor eliminates interminable audits helping to ensure audit findings will be issued timely and completion of the annual audit plan. The OIA will also re-evaluate the AutoAudit program from the logical viewpoint of implementing and maintaining updated information as a one-person audit shop. Lastly, since OIA is now a one-person shop, the benchmark will be revised to a goal of four high risk audits instead of eight.

2022-2023:
During the 2022-2023 audit year, Internal Audit did not complete the audit objectives as laid out in the Audit Plan. An audit from the previous year continued to be more complex and lengthier than ever anticipated. This audit took up the majority of the year again. In addition, an audit that was started in the Fall was delayed and because it was not progressing in a timely manner, will have to be restarted in 2023-2024. Internal Audit did complete the first On-Going Monitoring report as required by the previous QAIP and began the Planning phase of the current QAIP. This phase was moving along very slowly due to having only one auditor working on multiple items and both evaluating the prior QAIP and evaluating an office that was not under current supervision for most of the time period. In addition, the Internal Auditor was not able to implement the AutoAudit software. This implementation was removed in January when the price dramatically increased and the Office of Internal Audit determined that implementation and maintenance did not seem feasible with just a single auditor, especially considering that audit product was lacking in the last few years. This may be revisited in the future, assuming the Office of Internal Audit can accommodate the cost and burden of implementation. The Internal Auditor did find success in the Outside of Scope evaluation when issues arose and successfully passed that information off to management to be aware of instead of needlessly extending an audit or follow-up for items that were not relevant to the original scope

or findings.

For the 2023-2024 audit year, the Office of Internal Audit (OIA) will focus its efforts on issuing the QAIP quickly. Also, the Director has communicated with the new System Chief Audit Executive and Chief Compliance Officer (System CAE) and will include the System CAE in the audit process, particularly in the milestones of the audit. This will give MSU's single auditor advice, direction, and feedback at various points of each audit. It will help keep the audits focused on relevant information to have an external voice as well as help manage the scope to ensure audits are completed efficiently and focused on delivering value to the University.

Performance Objective 2 Improve oversight controls and efficiencies on campus.

1 Assessment and Benchmark

Benchmark: 100% of the management survey results to score a category of "good" or higher in the following areas:

- Accountability:
  - The internal audit activity assesses the adequacy and effectiveness of the University's processes for controlling its activities and managing its risks.
  - Reports significant issues related to the processes for controlling the activities of the University and its affiliates, including potential improvements to those processes, and provides information concerning such issues through resolution.
  - Periodically provides information on the status and results of the annual audit plan and the sufficiency of department resources.
  - Coordinates with other control and monitoring functions (risk mgmt, compliance, security, legal, external audit).
- Responsibility:
  - Evaluates and assesses significant functions and new or changing services, processes, operations, and control processes coincident with their development, implementation, and/or expansion (#18).
  - Assists in the investigation of significant suspected fraudulent activities within the University and notifies management and the audit committee of the results (#19).
  - Submit written and timely reports to the President of the University and appropriate members of management at the conclusion of each audit engagement to acknowledge satisfactory performance or to set forth observations and/or recommendations for correction or improvement (#20).

1.1 Data

Accountability:

Year	% scoring good or higher in all of the categories	Average score
2016-2017	100%	3.14/4.00
2017-2018	100%	3.33/4.00
2018-2019	100%	3.67/4.00
2019-2020	100%	3.50/4.00
2020-2021	100%	3.13/4.00
2021-2022	100%	3.67/4.00
2022-2023	100%	3.50/4.00

Responsibility:

Year	% scoring good or higher in all of the categories	Average score
2016-2017	100%	3.00/4.00
2017-2018	100%	3.44/4.00
2018-2019	100%	3.88/4.00
2019-2020	100%	3.41/4.00

2020-2021	94.44%	3.17/4.00
2021-2022	100%	3.67/4.00
2022-2023	100%	3.50/4.00

1 - Survey Breakdowns   [XLSX 60 KB 8/28/23]

2020 - Customer Satisfaction Survey   [PDF 59 KB 7/14/20]

2020 - Management Survey   [PDF 70 KB 7/14/20]

2021 - Customer Satisfaction Survey   [PDF 56 KB 7/19/21]

2021 - Management Survey   [PDF 68 KB 7/19/21]

2022 - Customer Satisfaction Survey   [PDF 56 KB 7/14/22]

2022 - Management Survey   [PDF 69 KB 7/14/22]

2023 - Customer Satisfaction Survey   [PDF 51 KB 8/28/23]

2023 - Management Survey   [PDF 62 KB 8/28/23]

1.1.1 Analysis of Data and Plan for Continuous Improvement

2018-2019:
Accountability for the Internal Audit activity is to assess the adequacy and effectiveness of the University's processes for controlling its activities and managing its risks. Internal Audit meets this goal of accountability for departments that it audits, but assessing the efficiencies and effectiveness for our own internal processes is just as important as providing that for our University departments. As part of the mission and scope of Internal Audit, we must provide a disciplined systematic approach to the auditing process, so in reviewing our processes we identified an area for improvement. An internal goal established in last year's assessment to implement a new auditing software to improve the efficiencies within our department was not met and, therefore, the goal of implementation remains the same.

2019-2020:
Although the results remain at an acceptable level, these numbers are expected to fluctuate a bit based on the number of audits and the levels of communication resulting from findings and recommendations identified. All audits performed are communicated to management and the board with recommendations for improvements of controls, process, compliance, etc. Internal Audit is still in the process of software implementation as we had some difficulties in the process. A time management system has been implemented temporarily to assist in establishing deadlines for the completion of projects until we are able to fully implement AutoAudit at which time the time management program will be built in the software program itself.

2020-2021:
Accountability remains well perceived by Management but Responsibility has slipped below the desired threshold. According to the survey results, Management gave Internal Audit an average score of 2.5 for Providing Ethics Education and Guidance to University Management and Staff. Since no comments were left expounding on this score, Internal Audit is assuming that the score dipped due to not providing the usual on-site Ethics Trainings in the Spring and Fall. Those trainings are typically given by a representative from the Board of Ethics but were cancelled due to COVID restrictions and the Hurricanes. Internal Audit will work with the Board of Ethics to schedule on-site trainings in both the Fall and Spring terms, restrictions permitting.

2021-2022:
Accountability and Responsibility both saw increases from the prior year's decrease. While no Ethics Education was provided as an in-person session on campus, the satisfaction amongst 2022's respondents was higher. Internal Audit has scheduled an in-person Ethics Education session for the Fall of 2022 as desired in the 2021 year. Internal Audit will also work to schedule periodic meetings with various management positions in an effort to increase Internal Audit's visibility as well as discuss any issues or concerns. Periodic meetings with management will also aid Internal Audit in developing the Annual Risk Assessment.

2022-2023:

Accountability and Responsibility decreased compared to the prior year. In addition, the overall response rate has decreased. Part of this was due to certain individuals that possibly should not have received the survey, and the other aspect was the fact that Internal Audit is down to one person and was not able to cover the various audits that would have exposed Internal Audit to more individuals throughout the year. An Ethics Education was provided as an in-person session on campus at the Fall Faculty Staff Retreat but was limited in attendance. Internal Audit will attempt to schedule an in-person Ethics Education session for the Spring of 2024 to attempt to catch more individuals and provide Internal Audit with a better platform to colleagues. Internal Audit did identify issues and successfully brought some of those issues to management and scheduled more periodic meetings with various management. It appears this alone did not increase perception or response rates. To increase perception, Internal Audit will work to complete more audits in the 2023-2024 to improve perception amongst management.

Performance Objective 3 Regularly review compliance with Institute of Internal Auditors (IIA) standards.

1 Assessment and Benchmark

Benchmark: 100% of the management survey results to score a category of "good" or higher in the following areas:

- Independence and Objectivity:
    - Maintains an independent mental attitude.
    - Objectivity of the internal auditor.

1.1 Data

Independence and Objectivity:

Year	% scoring good or higher in all of the categories	Average score
2016-2017	100%	3.50/4.00
2017-2018	100%	4.00/4.00
2018-2019	100%	4.00/4.00
2019-2020	100%	3.80/4.00
2020-2021	100%	3.50/4.00
2021-2022	100%	3.67/4.00
2022-2023	100%	3.33/4.00

1.1.1 Analysis of Data and Plan for Continuous Improvement

2018-2019:
Although Internal Audit consistently meets this goal, the monitoring of Independence and Objectivity is a requirement of the IIA International Standards of Professional practice of Internal Auditing (Standards); therefore, this goal will remain in place.

2019-2020:
The International Standards for the Professional Practice of Internal Auditing (Standards) 1100 - Independence and Objectivity requires that the internal audit activity must remain independent, and internal auditors must be objective in the performance of their work. Independence is the freedom from conditions that threaten the ability of the internal audit activity to carry out internal audit responsibilities in an unbiased manner. Objectivity is an unbiased mental attitude that allows internal auditors to perform engagements in such a manner that they believe in their work product and that no quality compromises are made. The surveys are used to assist us in identifying any impairments in mental attitude, biases, and objectivity of the auditing staff. The surveys are also used for reporting annually for the periodic assessments and in the Quality Assurance Programs that the Standards require every five years. So although our office continues to meet these requirements, the monitoring of independence and objectivity will remain in replace.

2020-2021:
Internal Audit has consistently met its benchmark goal of 100%, but will continue to request feedback on Management's perception of our independence and objectivity to both remain in compliance with the IIA

International Standards of Professional practice of Internal Auditing (Standards), and to ensure the Office of Internal Audit maintains a reputable image across campus.

2021-2022:
Internal Audit's perception of Independence and Objectivity continues to remain at 100%. The updated audit documents require the auditor to assert to independence prior to all performed audits. Additionally, Internal Audit will include reputational questions into the planned meetings with University Management.

2022-2023:
Internal Audit's perception of Independence and Objectivity is again at 100%, but like with Independence and Objectivity, the respondents are down. The updated audit documents continue to require the auditor to assert to independence prior to all performed audits. Internal Audit did not include reputational questions into the planned meetings with University Management, but will inquire with management in the 2023-2024 meetings, what can be done to increase this perception as well as the overall perception of the office.

2 Assessment and Benchmark

Benchmark: Self Assessment Quality Assurance Review with Independent Validation – This is an assessment of the Internal Audit function for compliance with the International Institute of Internal Auditor's Standards. A result of general compliance or partial compliance is desired.

2.1 Data

2018-2019:
The Quality Assurance and Improvement Program (QAIP) performed identified various opportunities for improvement and Internal Audit has implemented all of the items listed, except for the completion of the new software implementation. Items implemented were as follows: a) The Director of Internal Audit revised the Internal Audit Charter to further elaborate the distinctions between the consulting and auditing engagements; b) The Director created a document in which all auditing personnel will annually review and sign representing their understanding of the IIA Standards, mandatory guidance, and Code of Ethics. This document also serves as a confirmation of independence; c)Created an annual memorandum summarizing the activities, progress, independence and objectivity for submission to the Executive Staff and ULS Board annually; and d) The expansion of Information Technology knowledge by becoming members of ISACA and registering for webinars designed specifically for IT auditing. Internal Audit will schedule the next QAIP for 2023 as required by the IIA standards.

2019-2020:
The next QIP is to be performed in 2023 as required by the IIA Standards. In the meantime, periodic self assessments are being performed internally and reported to the ULS Board of Supervisors and improvements identified during the 2018 QAIP have been or in the processes of being implemented.

2020-2021:
Periodic self assessments continued to be performed internally in the 2021 year, only partially satisfying the recommendations made in the 2018 QAR.

2021-2022:
Internal Audit has updated audit documentation to include QAIP Checklists for each phase of the audit. Those checklists were completed on the Follow-up Audits completed in 2022. The results of the 2022 QAIP documents will be communicated to management and the board in early 2022-2023.

2022-2023:
The first on-going monitoring report went out in 2023. This report identified items that need to be updated and addressed. In addition, Internal Audit began the QAIP at the tail end of 2023 and is pushing to provide a Validated report before the end of calendar year 2023. The Office of Internal Audit has included the 2023 year along with the 2018-2022 years to get future QAIP's back on better timing with the Fiscal Year End as well as include more of the current Director's work in the QAIP since there were positive changes made such as the on-going monitoring report and updated documentation.

2.1.1 Analysis of Data and Plan for Continuous Improvement

2018-2019:

Internal Audit has implemented the items identified in the QAIP as opportunities for improvement and plan to have the required QAIP scheduled for 2023.

2019-2020:
The next QAIP is planned for 2023 as required by the IIA Standards.

2020-2021:
The new Interim Director of Internal Audit will work on providing an official assessment to the ULS Board of Supervisors for the 2022 year and beyond, in conformance with the IIA Standards and recommendations of the 2018 QAR.

2021-2022:
The QAIP assessment for the 2022 year will be submitted to Management and the ULS Board in compliance with the IIA Standards and the 2018 QAIP recommendation. Additionally, the Internal Auditor has reached out to the State QAR Liaison to locate an auditor to perform the QAR in Spring of 2023.

2022-2023:
The On-Going Monitoring report was issued to Management and the Board. Additionally, the Director was finally able to secure a Validator, but it was beyond the anticipated time-frame, but the QAIP is now scheduled.

Performance Objective 4   Seek out professional development opportunities.

1 Assessment and Benchmark

Benchmark: Retain the professional Certification of Certified Public Accountant (CPA) through continuing education.
- Achieve at least the minimum requirement over the annual reporting period January 1 through December 31. This requirement varies depending on the licensure date of each CPA; however, each consecutive two years must total 80 hours for the two-year period in order to maintain the CPA credentials.

1.1 Data

2018-2019:
For January 1, 2018, through December 31, 2018, the Director of Internal Audit reported 44 CPE hours and the staff auditor completed 43 hrs of CPE and met the two-year requirement of 80 hrs. For the current reporting period of January 1, 2019, through December 31, 2019, the Director of Internal Audit has 13 CPE hours and the staff auditor has completed 7.5 hrs as of June 20 with an additional 31 CPE hours scheduled for each.

2019-2020:
For January 1, 2019 through December 31, 2019, the Director of Internal Audit reported 40 CPE hours and the staff auditor completed 41.50 hrs of CPE and met the two year requirement of 80 hrs. For the current reporting period of January 1, 2020 through December 31, 2020, the Director of Internal Audit has completed 3.5 hours and the staff auditor has completed 151 hrs as of July 15th with additional CPE hours scheduled for each to meet the required education requirements.

2020-2021:
For January 1, 2020 through December 31, 2020, the Director of Internal Audit had 45 hours of CPE and the staff auditor reported 194 hours of CPE. Both satisfied the two year requirement of 80 CPE hrs. As of July 20th, for the reporting period of January 1, 2021 through December 31, 2021, the Interim Director of Internal Audit has completed 118 total hours of CPE with 13 hours specific to the Audit and Attest area, satisfying the 2021 continuing education requirements.

2021-2022:
For January 1, 2021 through December 31, 2021, the Director of Internal Audit had 185 hours of CPE with 16 hours of those in Audit/Attest and 165 hours in Tax, satisfying the 2021 continuing education requirements. As of July 2022, the Director has a total of 81 hours of CPE with 5 of the 8 required in Audit/Attest and 0 of 3 in the Ethics. The Director is on pace to satisfy the requirements for the 2022 year.

2022-2023:

For January 1, 2022 through December 31, 2022, the Director of Internal Audit had 150 hours of CPE with 15 hours of those in Audit/Attest, 120 hours in Tax, and 3 hours in Ethics, satisfying the 2022 continuing education requirements. As of July 2023, the Director has a total of 24 hours of CPE with 7 of the 8 required in Audit /Attest and no Ethics requirement for the 2023 year. The Director is on pace to satisfy the requirements for the 2023 calendar year.

1.1.1 Analysis of Data and Plan for Continuous Improvement

2018-2019:
Continued Professional Education has and will continue to be sought to fulfill reporting requirements. The Internal Audit office has designated some of these education credits towards needed subjects of IT and cybersecurity to expand the needed knowledge base; however, certification in this area has not been sought as of yet.

2019-2020:
Continued Professional Education hours have and will continue to be completed to fulfill reporting requirements to maintain certifications earned.

2020-2021:
The Office of Internal Audit has met the 2020 CPA requirements and will ensure the continuing education requirements for maintaining a CPA license are met in future years, specifically staying up to-date on the Audit and Attest area. In addition, the Office of Internal Audit will search out training courses that will add the most value to the University.

2021-2022:
The Office of Internal Audit has met the 2021 CPA requirements. For the 2022 CPE year, the Director will seek out CPE that focuses on performing audits in a more efficient manner, with the goal of increasing the Office's overall output of completed audits. In addition, the Director will focus on increasing knowledge in areas of higher risk such as Athletics and Cybersecurity.

2022-2023:
The Office of Internal Audit (OIA) has met the 2022 CPA requirements. The OIA will continue to maintain the CPA and required continuing education. Additionally, the OIA has completed more technology and cyber security webinars to address the growing concern. The OIA will continue to focus on areas that are the highest levels of risk or what the OIA perceives as future areas of risk.

2 Assessment and Benchmark

Benchmark: Maintain the minimum requirement of two hours of education and training regarding the provisions of the Code of Governmental Ethics.

2.1 Data

2018-2019:
For the calendar year 2019, the Director of Internal Audit and Ethics Liaison has received three CPE credits on the Louisiana Code of Governmental Ethics.

2019-2020:
For the calendar year 2020, the Director of Internal Audit and Ethics Liaison has received the required two credit hours of Liaison training on the Louisiana Code of Governmental Ethics.

2020-2021:
For the calendar year 2021, the Interim Director of Internal Audit and Ethics Liaison completed the required two credit hours of Liaison training on the Louisiana Code of Governmental Ethics.

2021-2022:
For the calendar year 2022, the Director of Internal Audit and Ethics Liaison completed the required two credit hours of Liaison training on the Louisiana Code of Governmental Ethics.

2022-2023:
For the calendar year 2023, the Director of Internal Audit and Ethics Liaison completed the required two credit hours of Liaison training on the Louisiana Code of Governmental Ethics.

2.1.1 Analysis of Data and Plan for Continuous Improvement

2018-2019:
Annual training requirements for Ethics Liaisons have been met for the 2019 calendar year. Tracking of educational credits are requirements by the IIA standards and should be maintained as a benchmark.

2019-2020:
Annual training requirements for Ethics Liaisons have been met for the 2020 calendar year.

2020-2021:
The new Interim Director of Internal Audit and Ethics Liaison satisfied the 2021 two hour training required by the Board of Ethics for the Ethics Liaison designation and will continue to satisfy the requirement.

2021-2022:
The Director of Internal Audit and Ethics Liaison has satisfied the Liaison requirement hours. The Director will also spend time, on a weekly basis, reviewing the Ethics Code and new Ethics Opinions that are relevant to MSU.

2022-2023:
The Director of Internal Audit and Ethics Liaison has satisfied the Liaison requirement hours. The Director did spend more time, on a weekly basis, reviewing the Ethics Code and new Ethics Opinions that are relevant to MSU. The Director fielded more questions with the University getting back to normal after COVID and the Storms that show the need to continue this strategy.

3 Assessment and Benchmark

Benchmark: Represent McNeese State University in professional organizations.

3.1 Data

2018-2019:
The Director of Internal Audit has served on the LACUA Nominations Committee and as a discussion panelist in the 2018-2019 year. The staff internal auditor has served on the LACUA Education Committee and plans to serve the organization in an officer role in the 2020 year.

2019-2020:
All audit personnel continue to participate as active members of the LACUA, IIA, IIC, ISACA, and ACUA organizations and serve on various committees when the opportunity presents itself.

2020-2021:
The Office of Internal Audit maintained memberships with ACUA, LACUA, IIA, and the IMA. The ISACA membership was cut for budgetary reasons and lack of use, and the IIC membership ended with the departure of the previous Director. COVID-19 delayed the opportunity for a leadership role with LACUA in 2020-2021 and due to the issues at MSU resulting from the disasters and a change of Director in our office, no offer was made to serve on a committee in the upcoming 2021-2022 year.

2021-2022:
The Office of Internal Audit (OIA) remains a member of ACUA, LACUA, IIA, and the IMA. Due to various factors, LACUA had no activity in the 2022 year that allowed the OIA to participate in even a minor capacity.

2022-2023:
The Office of Internal Audit (OIA) remains a member of ACUA, LACUA, IIA, and the IMA. LACUA did start back up, but the OIA did not participate in running for office in the current year due to the time commitment with the QAIP requirement coming up. Once the QAIP is complete, the Director will inquire about an Officer position at the next election.

3.1.1 Analysis of Data and Plan for Continuous Improvement

2018-2019:
Auditing personnel will continue to serve and represent McNeese and the profession as leaders when the opportunities present themselves.

2019-2020:
When the opportunities arise, the auditing personnel have and will continue to serve and represent McNeese and the Internal Audit profession as a leader in a respectful and professional manner.

2020-2021:
The Interim Director continues to be a contributing member of the LACUA and State Auditor groups and will assist their members in any manner possible. The Interim Director will consider a leadership role in LACUA for the 2022-2023 year, once becoming acquainted with the role of Director.

2021-2022:
The Director will coordinate with LACUA's leadership and volunteer to serve in some capacity for the 2022-2023 year.

2022-2023:
Due to the QAIP still being outstanding, the Director did not inquire about an Office for this year but is willing to assist in any manner possible. The Director will inquire about Office in future years. The Director is also very active in the System group conversations and will continue to be.

Performance Objective 5 Strive for a high level of management and customer satisfaction.

1 Assessment and Benchmark

Benchmark: 100% of both the management and customer survey results to score a category of "good" or higher.

1.1 Data

Management and Customer Survey Results:

Year	Response rate	% scoring "good" or higher on overall satisfaction
2016-2017	38%	100%
2017-2018	42%	100%
2018-2019	46%	100%
2019-2020	68%	100%
2020-2021	33.33%	96.15%
2021-2022	42.86%	94.39%
2022-2023	26.67%	100%

1.1.1 Analysis of Data and Plan for Continuous Improvement

2018-2019:
Although the overall ratings were good or higher, there still is an issue with the audit processing time. Again, this is partially due to not yet having the audit software up and running. The goal of implementing the audit software still remains the same for the 2019-2020 year.

2019-2020:
The Director of Internal Audit plans to reassess the Customer and Management Surveys in order to obtain more detailed information where possible. Although the overall ratings meet the assessments and benchmarks, the DIA wants to reevaluate the questions in the surveys to determine whether questions can be reworded to obtain better, more helpful feedback to determine whether our office is truly meeting the expectations of the auditee or other personnel and whether there are areas that can be improved.

2020-2021:
The Office of Internal Audit was not as active and visual to management and its customers as it has been in the past, due to the closure of campus from various disasters and the reorganization of internal audit

management. This shows in the low response rate and dip in satisfaction. The new Interim Director of Internal Audit plans to interact more with campus management and various customers in the 2022 year through scheduled meetings and the completion of more audits, in an effort to increase response and satisfaction rates of our stakeholders.

2021-2022:
The Office of Internal Audit (OIA) had good scores for all areas of the respondents to the Management survey but one Customer who was dissatisfied with the OIA. Because only follow-up audits were completed and surveyed, the OIA is uncertain of the cause without feedback in the comments. For the 2022-2023 year, the OIA will work to increase communication on audits, including follow-ups, to better serve the customers and increase satisfaction.

2022-2023:
The Office of Internal Audit (OIA) had good scores for all areas of the respondents to the Management survey, but the response rate has drastically declined. Because only one full audit and three follow-ups were completed, I believe there is a disconnect from some management. Perhaps Internal Audit has not been able to expose itself to the various management to warrant responses. Additionally, the only audit customer's audit was in progress for so long that it likely that a response was not desired. For the 2023-2024 year, the OIA will work to increase the number and variety of audits completed to serve management and customers to increase response rates.